# INSTRUCTIONS FOR COMPLETING THE CLAIM FOR REIMBURSEMENT

Claim for reimbursement must be submitted by the 10th of the month following the month for which the claim is made. The latest date an original or revised claim (which results in an increase in reimbursement) may be accepted is 60 calendar days from the last day of the claim period. Sponsor operating less than 10 days in the final month of operations must submit a combined claim for the final month and the month immediately preceding. In this case, the original claim or any upward revision must be submitted within 60 days of the last day of operation. When the days of operation are less than 10 for the first of the month of operation, that month may be combined with the following month. Error free claims are paid at the end of the month in which the claim is submitted.

1.  CLAIM MONTH/YEAR - Indicate the calendar month and year of claim. Month and year must agree with the information given on the program application.

2.  CTD # - This is the number assigned by the Child Nutrition Programs office.

3.  SPONSOR NAME AND ADDRESS - This is the sponsor name as written on the program application.

4.  CHECK ONE: - Check the appropriate box for original or revised claims, and date of a revised claim.

5.  NUMBER OF OPERATING DAYS THIS MONTH - Indicate the number of operating days for this claim period. Operating dates refer to days meals are provided.

6.  NUMBER OF SITES THIS CLAIMING PERIOD - Report the total number of sites that operated at any time during the reporting month. This figure must not exceed the number of approved sites on the program application.

7.  MEALS SERVED TO CHILDREN BY TYPE - Claim reimbursement only for the type(s) of meals specified in the application and served without charge to children at approved sites.

    Meals must be recorded at point of service, by type, on a daily basis.

The number of meals served as seconds must be kept separately from the number served as firsts. Sponsors may claim second complete meals that are served to children. However, the number of reimbursable seconds cannot exceed 2 percent of the monthly total of first meals served. Indicate the actual number of seconds served. Allowable seconds will be computed by the state agency.

8.  GENERAL OPERATING COSTS - Costs incurred by the sponsor for preparing and serving meals are allowable operating costs.

    8a.  Cost of Food Used - Record costs related to obtaining food for program meals and/or the cost of meals charged to the sponsor by the food service management company or the school facility.

    The cost of food used is equal to beginning inventory, plus food and milk purchases, minus ending inventory. Do not include the value of USDA commodities.

    Sponsors that purchase food in small quantities and have minimal storage space are not required to maintain an inventory of food. In this case, sponsors should report the costs of food purchased during the month.

    All sponsors must subtract the dollar value of food (ending inventory) that is unused at the close of program operations.

    Other costs included are USDA commodity shipping charges and the costs of processing transporting and storing food.

Sponsors contracting with a vendor or a school facility for meals should report the amount billed as cost of food used.  No breakdown among food, labor and other costs are necessary.

8b.   Direct Labor - Report costs for labor required to prepare and serve meals, including cleanup and supervision of children during meal service.  Labor costs include gross salaries, employee benefits, and the employer's share of social security taxes and unemployment compensation.  Costs must be supported by time and attendance reports and payroll documents.  Labor work sheets are provided in this handbook.

Donated labor, or labor paid for with other federal funds, e.g., CETA, BIA, Migrant Education may not be claimed for reimbursement.

8c.   Facilities/Utilities - Costs include the rental of space for food preparation or food service equipment rental agreements must be approved in advance by Child Nutrition Programs).  Utility costs related to the SFSP may be claimed only if there are separate utility meters for the food service area or if the sponsor is billed separately by the renting agency.

Costs of equipment repairs are allowable when the need is attributable to the SFSP.  When the costs are not entirely assignable to the SFSP, the expense should be pro-rated.

8d.   Transportation of Prepared Food to Sites - Costs directly associated with transporting food to children are allowable, i.e., the cost involved with picking up prepared meals at a central kitchen and distributing to feeding sites.

8e.   Transportation of Children - Rural sponsors may claim transportation and insurance costs for transporting children to feeding sites, if these expenses are not paid by another federal source. This is not allowable for residential camps.

8f.   Nonfood Supplies Used - Report the amount of non food supplies used during the claim period for food services.  Nonfood suppliers are items such as napkins, straws, detergents, disposable eating utensils, aprons, gloves, etc.

Expendable equipment, that which has a useful life expectancy of less than two years and an acquisition cost of less than $500 per unit, may be reported as an allowable cost.

9.   ADMINISTRATIVE COSTS - Cost incurred by a sponsor for activities related to planning, organizing, and managing a food service program excluding operating costs.

9a-d   Labor Costs - Labor for administrative activities.  Generally these costs are for administrative personnel, program monitors and trainers, and for preparing claims for reimbursement.  Donated labor or labor paid for with other federal funds, e.g., CETA, BIA, Migrant Education, may not be claimed for reimbursement.  Refer to the labor work sheets included in this handbook.

9e.   Printing, Mail Costs, Phone - Costs for communications must be reported as administrative costs. Phones may be charged only if there are separate phone lines for the food service area.

9f.   Paper Supplies - Cost for paper and office supplies.

9g.   Travel to/from sites; training, monitoring - Mileage allowance for administrative staff in training, visiting, reviewing and monitoring sites.  Comprehensive mileage documentation by monitors and supervisors, is required if travel is claimed as an administrative cost.  A sample form for recording administrative mileage is provided.

9h.   Indirect Costs - Indirect costs must be included in sponsor's administrative budget.  Indirect costs include a percentage of direct costs: direct labor, transportation of meals/children, nonfood supplies, administrative labor, paper supplies and administrative travel.  Costs that cannot be claimed as indirect include food, utilities/facilities, bookkeeper, and communications.  Indirect costs claimed may not exceed the sponsor's established indirect rate x eligible costs.  Eligible indirect costs may be submitted for lesser amounts.

The indirect costs rate is 10 percent for private school and varies for public schools.  Government schools/agencies receive their assigned rate from their federal cognizant agency.

10.   FUNDS RECEIVED DURING MONTH

10a.   Adult Meal Payments - Report income received from adult meal sales.  Meals may be provided free to adults working in the SFSP.  If the sponsor feels it necessary to provide free meals to non program adults, the amount that would have been collected for these meals must be reported here.

Program adults are persons who work with the SFSP.  Non-program adults are persons who do not work directly with the SFSP (i.e., visitors, parents).

10b.   Program Income - All funds received from state, local, and other sources designated specifically for the food service program.  Do not report the amount of federal reimbursement or advance payments received from the state office.

SIGNATURE OF SPONSOR - A person authorized on the Summer Food Service Agreement must sign the claim.  A claim without a signature or with an unauthorized signature cannot be processed.